

## IDAHO BEER AND WINE TAX PERMIT APPLICATION

IDAHO STATE TAX COMMISSION  
800 PARK BOULEVARD, PLAZA IV  
P.O. BOX 36  
BOISE, IDAHO 83722

(208)334-7660  
(800)972-7660 (ID, WA, OR & UT)

For State Use Only

## Instructions are on page 2.

1. Type of business ____Sole Proprietor ____Partnership ____Corporation ____S Corporation ____Limited Liability Company				
2. Business activity ____Winery ____Brewery ____Wine Distributor ____Beer Distributor ____Wine Importer ____Beer Importer				
3. Purpose of application ____New business ____New location ____Change in "doing business as" name ____Change in partners or shareholders ____%				
4. Federal EIN		5. Legal business name		
6. Social Security Number		7. Doing business as (DBA) name		
8. Mailing address	Street address or P.O. Box	City	State	Zip Code
9. Business Locations	Street address	City	State	

10. Mailing Address for Report Forms	Mailing address	City	State	Zip Code
11. Contact person	12. Telephone number	13. Tax year end		
14. Date you began or will begin selling/shipping beer or wine in/into Idaho		15. Idaho Alcohol Beverage Control license number		
16. Have you previously held an Idaho beer or wine permit? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, what year? Permit number Business name				
18. List (a) owner, spouse, (b) partners or (c) corporate officers.				
Name	Address		Social Security Number or EIN	

PROOF OF YOUR BEER AND/OR WINE BOND MUST BE ATTACHED TO THIS APPLICATION. (See instructions.)

CERTIFICATION: I agree to comply with reporting, payment, record keeping, and license display requirements. I certify that I am authorized as an owner, partner, corporate officer or representative to sign this document and that the statements made are correct to the best of my knowledge.

Date	Signature	Title
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## Form BWA Instructions

1. Mark the item that describes the type of business entity making application.
  2. Mark the type of permit(s) for which you are applying. Mark:
    - **winery** if you make wine or strong beer (beer with an alcohol content of more than 4% by weight) at a facility in Idaho;
    - **brewery** if you make beer (4% or less alcohol content) at a facility in Idaho;
    - **wine distributor** if you purchase wine, strong beer or premixed cocktails for sales to Idaho retailers;
    - **beer distributor** if you purchase beer for sales to Idaho retailers;
    - **wine importer** if your business is located in another state and you sell wine, strong beer or premixed cocktails to Idaho licensed wine distributors;
    - **beer importer** if your business is located in another state and you sell beer to Idaho licensed beer distributors.
  3. Mark the item or items that best describe your purpose in filing this form. If there is a change in partners or shareholders, enter the percentage of ownership change on the line.
  4. List your federal employer identification number (EIN). If you are a sole proprietor without employees and do not have a federal EIN, leave this box blank.
  5. List the legal name of the business. If the business is a sole proprietorship, the legal name is the owner's name.
  6. If you are a sole proprietor and do not have an EIN number, enter your social security number.
  7. List the name that the firm is doing business as (dba), if different than the legal business name. (Example: Legal name Sam Jones--dba Jones Distributing.)
  8. List the mailing address of the business.
  9. List the business' physical location in Idaho. If you have more than four locations, list them on a separate paper and attach it to this application.
  10. If you wish to have the report forms mailed to an address different than the one listed on line 8 (such as your accountant's address), list that address here.
  11. List the person to be contacted for clarification if there are questions regarding this account.
  12. List the telephone number of the contact person.
  13. If the business files income tax returns on a calendar year basis, enter December. If the business files income tax returns on a fiscal year basis, enter the month the fiscal year ends.
  14. List the date you began or will begin selling beer or wine in Idaho or the date you began or will begin shipping beer or wine into Idaho.
  15. If you are required to have a license with the Idaho Alcohol Beverage Control Bureau, list your license number.
  16. Indicate whether you have had an Idaho beer or wine permit in the past. If you have, list the permit number and the name of the business. If you do not know the old number or name, give us as much information as you can.
  17. List the appropriate information:
    - a. If you marked sole proprietor on line 1, list both the proprietor's name and the proprietor's spouse's name, address and social security numbers.
    - b. If you marked partnership on line 1, or you are a limited liability company that has elected to be taxed as a partnership, list each partner's name, address and social security number, or federal EIN number if the partner is an entity other than an individual. If there are more than three partners, attach an additional page.
    - c. If you marked S corporation or corporation on line 1, or you are a limited liability company that has elected to be taxed as a corporation, list each corporate officer's name, address and social security number. If there are more than three officers, attach an additional page.
- You must sign and date the application.**
- You must post a surety bond with the Idaho State Tax Commission in an amount equal to three times your average monthly beer or wine tax liability. A new business with no filing history must post a \$2,000 beer bond if applying for a beer permit and a \$1,000 wine bond if applying for a wine permit, unless you can establish that your sales will be significantly less. In lieu of a surety bond, you can post with the Idaho State Tax Commission items such as a bearer bond, an automatically renewable certificate of deposit, or an irrevocable letter of credit. Proof that a surety bond or other guarantee has been posted must be attached to this application.**